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इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह ग्रन्ति संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

CORRIGENDUM

INCOME-TAX

New Delhi, the 5th September 1967

S.O. 3201.—In the Notification of the Government of India. Central Board of Direct Taxes No. S.O. 846 dated 10th March, 1967, published on pages 571 to 647 in Part II—Section 3—Sub-section (ii) of the Gazette of India Extraordinary, dated the 10th March, 1967,—

(1) on page 572,—

- (i) in line 21 omit the bracket after "National Emblem";
- (ii) in line 28, for "year(s)—ending", substitute "year(s) ending";
- (iii) omit the heading numbers "1" and "2", insert "Rs." under each of the headings 'Indian income' and 'Foreign income' in line 40, and omit "Rs." occurring in corresponding places in line 41.

(2) on page 573, in line 1, omit the heading numbers "1" and "2".

(3) on page 574,—

- (i) in line 19, insert " , " after "Section 86(iii)" appearing against item 3;
- (ii) in line 31, item 10, for "income o" read "income of";
- (iii) in line 33, extend the horizontal line below '11. Other item, if any (Give details)';
- (iv) in line 38, for "Particular" read "Particulars".

(4) on page 577,—

- (i) in line 1, insert "[For Companies only]" at the left hand corner;
- (ii) in line 1, insert 'Form No. 1' at the right hand corner;
- (iii) in line 2, insert 'Ann. B]' at the right hand corner below 'Form No. 1'.

(5) on page 579.—
 (i) in line 7, Column 4, *insert " . "* after "property";
 (ii) in line 11, in column 9 *insert "[See Note 4]"*;
 (iii) in line 18, *omit 'Rs'* in Columns 6, 7, 8, 9 and 10.

(6) on page 584, in line 1, *insert "ANNEXURE D"* before "Section 2".

(7) on page 585, in Note 2, in line 14, *insert " , "* after "as such".

(8) on page 587.—
 (i) in line 1, *insert "ANNEXURE D"* before "Section 3";
 (ii) in line 5, *omit "Name of assessee* at the right hand corner and *insert the same at left hand corner*

(9) on page 588.—
 (i) in line 12, in "Notes: 1", *insert " , "* after "previous years";
 (ii) in line 16, in Note 3, *for "28.2.66" read "28.2.1966"*.

(10) on page 589.—
 (i) in line 3, *for "amount on" read "amount of"*;
 (ii) in line 4, *omit "Name of assessee* at right hand corner and *insert the same at left hand corner*.

(11) on page 590.—
 (i) in line 3, *omit "Name of assessee* at right hand corner and *insert the same at left hand corner*;
 (ii) in line 7, *for "31.3.65" read "31.3.1965"*;
 (iii) in line 8, *for "Previously" read "previously"*;
 (iv) in line 12, in column 9, *insert a commencing bracket mark before "50% of the"*;
 (v) in line 13 in column 3, *insert " ; "* after "area";
 (vi) in line 13 in column 3, *insert " , "* after "if so";
 (vii) in line 17 in column 8, *for "Rs. 10,000 pe" read "Rs. 10,000 per"*.

(12) on page 591.—
 (i) *insert a vertical line between Columns 19 and 20*;
 (ii) in line 3, in column 21, *for "Amount o" read "Amount of"*;
 (iii) in line 5, in column 17, *insert a commencing bracket mark before "30% of the"*;
 (iv) in line 21, *insert " , "* after "following amounts";
 (v) in line 30, *insert " ; "* after "column 12".

(13) on page 593.—
 (i) in line 4, *insert "of" after "(a)" in the heading for Column 14*;
 (ii) in line 30, *insert " , "* after "section 10(6)(vii)".

(14) on page 595.—
 (i) in line 6, in column 10, *insert commencing bracket mark before "Amount"*;
 (ii) in line 6, in column 14, *omit " , "* after "period in col. 5";
 (iii) in line 16, *insert "In all" before "Other cases"*;
 (iv) in line 17, *for "sult entered" read "result entered"*.

(15) on page 597.—
 (i) in line 6, in column 9 *insert " , "* after '1-1-1954';
 (ii) in line 7, in column 11, *omit " , "* after "fair market";
 (iii) in line 7, in column 11, *omit " , "* after "1-1-1954";
 (iv) in line 8, column 11, *insert " , "* after "into account";
 (v) in line 8, in column 12, *insert commencing bracket mark before "See seq. 51"*;
 (vi) in line 12, in column 13, *insert " , "* after "higher";
 (vii) in line 13, in column 13, *insert " , "* after 'col. 9';
 (viii) in line 14, in column 11, *insert "as" after "date and"*.

(16) on page 599, in line 22, against item 3(b), omit “.” after ‘business’.

(17) on page 600, in line 10, insert “.” after “head of income”.

(18) on page 601, in line 6, insert “.” after “by a Central”.

(19) on page 602, in line 6, insert closing rectangular bracket mark after “Exchange”.

(20) on page 603, in line 9, insert the closing bracket mark before “gifted” and omit the bracket mark appearing after “gifted”.

(21) on page 604,—

- at the top, at centre insert “INCOME-TAX ACT, 1961”;
- in line 5, raise ‘Return of income’ by one line.

(22) on page 606,—

- in line 22, in last column, insert “.” after “salary”;
- in line 37, omit “/” appearing between “minor” and “child”.

(23) on page 607,—

- in line 13, insert “x” instead of mark “*” before “for annexures not filled in”;
- in line 17, leave sufficient space with dots after “I” to write the name;
- in line 18, insert “.” after dotted lines and before “solemnly”;
- in line 25, omit the mark ‘/’ appearing after ‘apacity as’;
- in line 36, omit “/” appearing after ‘of’.

(24) on page 608,—

- in line 17, after “behalf” for “:” substitute “:”;
- in line 28, insert “.” after “the truest”;
- in line 29, insert “.” after “manager”;
- in line 38, for “arrears f salary”, read “arrears of salary”;
- in line 47, for ‘to’ in between “one-third” and “the salary”, read ‘of’.

(25) on page 609,—

- in line 31, for “years” read ‘year’;
- in line 58, insert “.” after “10(6)(ii)”.

(26) on page 610,—

- in line 13, omit “.” after ‘Income-tax Rules, 1962’; and for ‘ard’ appearing after ‘excluded’ read ‘and’;
- in line 14, insert “.” after ‘balance’;
- in line 33, for “See Section”, read “See Sections”.

(27) on page 612, in line 16, column 5, insert “.” after ‘so used’.

(28) on page 613,—

- in line 7, insert ‘;’ after ‘such annual value’;
- in line 8, insert “.” after “exceeds Rs. 600” and after “so however”.

(29) on page 616,—

- in line 19, insert “.” after “section 41(1)” and extend the line at right hand side to the extreme left;
- in line 20, below item No. 20, insert a line from extreme left to extreme right.

(30) on page 617, in line 7, insert a line from extreme left to extreme right below item No. 29.

(31) on page 618,—

- in line 1, insert ‘[ANNEXURE D]’.
- in line 2, insert ‘Name of assessee’ at left hand side and omit it at right hand side.

(32) on page 619,—
 (i) in line 7, column 4, *insert* “ , ” after “yes”;
 (ii) in line 10, *omit* “ , ” appearing after “association of persons”;
 (iii) in line 15, *insert* “ , ” after ‘interest’.

(33) on page 620,—
 (i) in line 3, column 3, *insert* “ , ” after “including D.A.”;
 (ii) in line 5, column 3, *insert* “ , ” after “provide”.

(34) on page 622,—
 (i) in line 1, *insert* ‘ANNEXURE D’ at the top centre;
 (ii) in line 6, column 2, *insert* “—” after “asset”;
 (iii) in line 8, column 2, *insert* mark “ — ” after “furniture”.

(35) on page 623,—
 (i) in line 4, *insert* ‘Extra shift allowance’ as common heading to columns 13 and 14;
 (ii) in line 5, in column 13, *omit* “Extra” and “Double” and in column 14, *omit* “Allowance”;
 (iii) in line 6, in column 13, for “shift” occurring for the first time, *read* “Double”;
 (iv) in line 14, for “28-2-66”, *read* “28-2-1966”;
 (v) in line 25, *omit* “Date” and “Signature”.

(36) on page 624,—
 (i) in line 1, *insert* “ANNEXURE D” at the top centre;
 (ii) in line 7, column 5, *insert* “ , ” after “second-hand ship”.

(37) on page 625,—
 (i) in line 1, *insert* ‘ANNEXURE D’ at the top centre;
 (ii) in line 10, column 7, *insert* “ , ” after “if any”;
 (iii) in line 15, column 3, *insert* “ ; ” after “hilly area”.

(38) on page 626,—
 (i) in line 3, column 1, *insert* “(Repeat from page 1)”;
 (ii) in line 4, column 15, *insert* “ , ” after “Amount”;
 (iii) in line 26, *insert* “ , ” after “as the case may be”.

(39) on page 629, in line 1, *insert* “[ANNEVURE ‘E’]” at the top centre.

(40) on page 632, in line 6, column 5, *omit* mark “/” after “forward”.

(41) on page 633,—
 (i) in line 18, *insert* “ , ” after “the balance”;
 (ii) in line 28, *insert* “ , ” after “or 6(b)”;
 (iii) in line 28, *insert* “ , ” after “may be”.

(42) on page 635, in line 3, *insert* “” after “limited to”.

(43) on page 636,—
 (i) in line 24, *insert* a commencing bracket mark “(” before “Rs. 2400”;
 (ii) in line 26, item 6, *insert* closing bracket mark “)” after “against item 5”;
 (iii) in line 32, *insert* a commencing bracket mark “(” before “To be filled in”;
 (iv) in line 34, *insert* closing bracket mark “)” after “in this behalf”;
 (v) in line 36, against item 1, *draw* a horizontal line;
 (vi) in line 38, against item 2, *draw* a horizontal line;
 (vii) in line 45, item 4(b), *insert* “,” after “Yes”.

(44) on page 638, in line 6, after “assessee”, *insert* “is a trustee, guardian agent”.

(45) on page 640,—
 (i) in line 1, *insert* “INCOME-TAX ACT, 1961” at top centre;
 (ii) in line 14 for “lineally descended” *read* “lineally descended”;

(iii) in line 27, omit "Rs." appearing above column 2 and column 3;
(iv) in line 29, insert 'Rs.' under column 2, column 3 and column 4;
(v) in line 45, insert "," after "Name of Street";
(vi) in line 46, insert "," after "number of property".

(46) on page 641,—
(i) in line 16, for "Profit" read "Profits";
(ii) in line 48, omit "," after "if any".

(47) on page 642, in line 23, for 'Partners' read "Partner".

(48) on page 643, in line 29, insert "," after "latter case".

(49) on page 645,—
(i) in line 4, for 'each assets' read 'each asset';
(ii) in line 13, insert ":" after "rebate claimed";
(iii) in line 36, for "assessees" read "assessee".

(50) on page 647,—
(i) in line 41, insert "," after "Rs. 10,000";
(ii) in line 47, insert "," after "he may" and after "he desires".

[No. 94/F. No. 3(10)/66-TPL]
V. RAMASWAMI IYER, Secy.

